THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19516 OF 2007

Dated: 17-09-2007

Between:

M/s.Om Surya Electronics Private Limited,
Punjagutta, Hyderabad.

…Petitioner

and

1.The Commercial Tax Officer,
Somajiguda Circle, Hyderabad and
another.

…Respondents

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WRIT PETITION NO.19516 OF 2007

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Order: (Per The Hon'ble Sri Justice Bilal Nazki)

The learned Counsel for the appellant submits that after an assessment order dated 04-03-2005 was set aside by the second respondent-Appellate Deputy Commissioner and the matter was remanded back to the first respondent-Commercial Tax Officer, the first respondent-Commercial Tax Officer issued

a show cause notice dated 15-06-2007 to the petitioner. A reply was given by the petitioner on 21-06-2007 in which he had sought an opportunity of personal hearing to explain his case. But without giving any chance of being heard, the first respondent-Commercial Tax Officer has passed the impugned order on 19-07-2007. Since the petitioner has not been heard, he got prejudiced and the points he wanted to make before the first respondent-Commercial Tax Officer could not be made. Hence, the petitioner filed the present Writ Petition.

We have heard the learned Counsel for the petitioner and also the learned Government Pleader for Commercial Tax Department who have no objection to dispose of this Writ Petition at this stage.

In view of the fact that the petitioner had sought for a personal hearing and it was not given, we allow the Writ Petition and set aside the impugned order dated 19-07-2007 passed by the first respondent-Commercial Tax Officer. However, we make it clear that we have not at all gone into the merits of the case and the impugned order dated 19-07-2007 is being set aside only on the ground that a personal hearing has not been given to the petitioner. The petitioner is directed through his counsel to appear before the first respondent-Commercial Tax Officer, Somajiguda Circle, Hyderabad tomorrow i.e., on 18-09-2007 and the first respondent-Commercial Tax Officer is directed to give the petitioner an opportunity of personal hearing either tomorrow or on a date to be fixed by him and pass orders within a period of two weeks from today. The learned Government Pleader shall convey the

Commercial Tax Officer about this order.

(Bilal Nazki, J)

Dated 17th September, 2007

(Ramesh Ranganathan, J)

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